Docket No.: 04366/1200494-US1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE FAX RECEIVED

In re Patent Application of:

DEC 1 8 2006

Balasubramanian Gopalan et al.

OFFICE OF PETITIONS

Application No.: 10/821,642

Confirmation No.: 9007

Filed: April 9, 2004

Art Unit: 1626

For: NOVEL HETEROCYCLIC COMPOUNDS

Examiner: Y. L. Chu

USEFUL FOR THE TREATMENT OF INFLAMMATORY AND ALLERGIC DISORDERS: PROCESS FOR THEIR

PREPARATION AND PHARMACEUTICAL COMPOSITIONS CONTAINING THEM

PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Before examination, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 16 of this paper.

No fee is believed to be due with this submission. If, however, a fee is determined to be due, the Commissioner is authorized to charge it up to \$5,000.00 to our Deposit Account No. 04–0100.